

## APPENDIX F: TACTICAL RESOURCE MANAGEMENT

### INTRODUCTION

This appendix provides detail on tactical resource management operations. While not designed to dictate specific procedures for any particular operation or scenario, it does provide a “baseline” for the techniques and procedures of tactical resource management operations.

### SUPPORT OF US FORCES

a. **Temporary Duty Requests (TDY).** TDY requests initiated in theater are normally certified in theater. There are many valid reasons for TDY requests during contingency operations; for example: retrograde of TMDE equipment, coordination meetings in another theater, testifying in court proceedings, etc. TDY requests will flow from the requesting unit to the resource management office. Approval should be through the unit’s chain of command. TDY requests should come prepared with all blocks filled in except the fund certification. The request should be screened through the appropriate authority, completed, and logged into dCAS or a manual commitment register.

b. **Purchase Requests and Commitments (PRC).** Various forms are used by the services for the local purchase of supplies, equipment and vendor services. In most cases, procurement actions must be processed through a contracting officer (KO). The KO will ensure the procurement action is authorized under the Federal Acquisition Regulations. The procurement will then be forwarded to a budget officer for fund certification and recording of the associated commitment of appropriated funds. Questionable items should be cleared through the appropriate authority, sometimes with a legal opinion attached. One way to reduce abuse in this area is to require that each local purchase request contain a statement that the requirement is not for home station requirements, and that the items will be turned over to the Property Book Officer upon unit retrograde.

c. **Tactical Financial Management for Logistics.** Service components have different accounting and logistics systems to report financial management data. The discussion below addresses the Army’s two existing systems. More often than not, the preponderance of AO logistics accounting for land forces is done by the Army.

(1) **Standard Army Financial Inventory Accounting and Reporting System (STARFIARS).** The RM can obtain financial management data from the STARFIARS cost transfer cycle when the logistics system being used in-country is SARRS-Objective. The accounting section of the supporting finance unit can provide these reports. The reports show the dollar value of supplies ordered by individual unit and Supply Support Activity.

(2) The Tactical Unit Financial Management System (TUFMIS) system can be used for the same purpose if the supply systems used in-country are SAILS and DS4.

(a) TUFMIS can be used to monitor the types and amounts of items ordered in country. The primary point of contact for this report is the Logistics Automation System Support Officer (LASSO). He can produce whatever types of TUFMIS reports are required. These reports can be produced on a daily, weekly, or monthly basis. If the report is prepared infrequently, the sheer volume of data can be overwhelming. Two of the most frequently used reports are the 75A and 85A report. Consult the LASSO for the appropriate report.

(b) The validity of the TUFMIS report is directly related to the database of DODAACs available to the LASSO. It is the responsibility of the Director of Logistics (DOL) to request and keep track of DODAACs. If this database is not accurately maintained, it will be impossible to separate costs accurately for incremental cost accounting purposes.

(c) One way to use the TUFMIS reports is to convert them on a daily basis into a database. This database can then be sorted by any number of combinations to perform stewardship functions as required.

#### **d. Publishing Financial Management Guidelines**

(1) Depending on the nature of the operation, it may become necessary to publish financial management SOPs or other financial guidance to commanders. These documents may cover the flow of local purchase requests, TDY, ADPE, or other items.

(2) For certain commodities, particularly copiers and ADPE, subject matter experts should endorse any requests for procurement. This will ensure that any locally purchased, high dollar items are integrated into the overall support plan for the command.

(3) The establishment of dollar thresholds for local purchases may be useful for controlling costs. The RM should coordinate with the appropriate authority to establish thresholds and types of items requiring higher authority approval for purchase.

(4) The procedures for call-in requisitions must be clearly delineated. Monitor closely to ensure these requests are being captured by the supply and financial systems.

**e. Field Ordering Officers (FOOs).** The role of the unit FOO is to assist the Head of the Contracting Agency (HCA) in local purchases of supplies and equipment. All FOOs in the AO should be warranted and controlled by the HCA. The FOOs should take all their direction from the KOs and should settle all paperwork quickly with the same individual. Every attempt should be made to close out all FOOs and paying agent accounts prior to their departure from the AO. This requires close coordination between the KO, budget officers, and servicing finance units.

**f. Monitoring Commitments and Obligations.** The services have numerous systems for recording commitments and obligations of appropriated funds. Every effort will be made to make input to automated systems in the AO. Army units will ensure input is made to the dCAS in the AO so that the account holder is able to provide accurate reports of actual funds expended. Procedures for performing the accounting are published separately by DFAS, and will be disseminated through the FINCOM or FG.

#### **g. Preparation of Reimbursement Bills**

(1) Prior to the Establishment of a UN Mission

(a) General. Support to US forces prior to the takeover of an operation by the United Nations is not reimbursable by the UN. However, much can be done prior to the establishment of a UN mission that will make reimbursement procedures easier once UN control is established. In all cases, documentation to substantiate costs is critical to receiving reimbursement. The following are actions to be accomplished by the RM in order to transition to a reimbursable basis.

(b) Subsistence. The UN usually requires all nations participating in a UN operation to be self sufficient for rations. It is highly unlikely that US forces will decide to subsist on the UN menu once a UN mission is established. Begin to develop reimbursable estimates by determining what the force structure for US forces will look like under the UN. A technique used in past UN operations to bill the UN was to use the average headcount for the month. The J1/G1 personnel will have this information. The UN will use a standard per diem rate for reimbursement. Find out what the rate will be from the UN staff, and cost out the subsistence accordingly.

(c) Individual Equipment, Oils, Lubricants, Construction Materials, and Repair Parts. The UN will require detailed documentation of all requisitions prior to reimbursement. Ensure all units under the UN are identified by DODAAC in order to capture costs. It is especially important to ensure accounting codes are properly established for incoming units.

(d) Bulk Fuel. Obtain a breakout, by contingent, on a monthly basis from fuel managers by unit. Ensure bills are prepared as appropriate for reimbursement. Determine where all the bulk fuel points are located, and tie into the information flow once the UN takes over.

(e) Ammunition. Ammunition is usually a contributing nation responsibility and not reimbursable. Sometimes the UN will request a limited amount of ammunition on a reimbursable basis. However, there are some countries to which the US is not allowed to provide certain types of ammunition. Transfers should have a legal review.

(f) Major End Items. One of the first actions required under a UN mission will be an "In Survey." Property Book Officers (PBO) must have control of equipment in the AO prior to the establishment of the UN mission.

(g) Medical Supplies Medical detachments have an excellent system of capturing what each DODAAC is ordering. Ensure this system is operational, and obtain copies of usage reports on a monthly basis.

## (2) After the Establishment of a UN Mission

(a) General. Once a UN mission is established, present reimbursement bills to the UN on a monthly basis. The bills, with all backup documentation, are presented to the Chief Administrative Officer (CAO) for verification. Once the bills are verified, they are forwarded through service finding channels and DOD to the UN for reimbursement. Below are specific procedures by class of supply. A monthly record should summarize the reimbursable bills for the month. Any locally produced form will do as long as there are places for the fund certifying officer and the CAO to sign verifying the support provided.

(b) Subsistence. Use an average monthly headcount for those units capitalized under the UN mission. Prepare a memorandum showing the calculations, and take it to the Chief Administrative Officer (CAO) for verification.

(c) Individual Equipment, Oils, Lubricants, Construction Materials, and Repair Parts. These are the most difficult categories of supply to bill to the UN. UN bills for these items must show the data listed below:

- Requisition number
- National Stock Number
- Quantity
- Unit Price
- Extended Price
- End Item
- Proof of Receipt (Difficult to obtain but essential)

Items must then be certified on a monthly basis by the CAO. There are no automated systems today that will produce a bill with all these items. For example, a MACOM G-4 may have to produce the bill using the Logistics Intelligence File (LIF). In order to do this, the MACOM must have an accurate list of all the DODAACs that fall under the UN mission. This list may not include all US forces in country; it may include only those forces eligible for reimbursement under the UN mission. One technique is to use the same DODAACs for units as they are rotated out, but use different Account Processing Codes (APC) to track specific unit requisitions.

(d) Bulk Fuel. A summary sheet should be presented on a monthly basis to the CAO. This summary should be backed up by the actual fuel issue sheets for the month.

(e) Ammunition. This is usually a host nation responsibility and not reimbursable by the-UN. Check the UN Financial Management SOP.

(f) Personal Demand Items. Generally not billed to the UN.

(g) Major End Items. See paragraph (j) below.

(h) Medical Supplies. Use the system that the medical logisticians have for this purpose. Ensure they have an accurate database of applicable DODAACs.

(i) Nonmilitary Support, Contracted Items, Services, and Facilities. Must have the CAO signature prior to purchase. It is highly unlikely the CAO will agree to pay for these after the fact.

(j) Depreciation of Equipment. Each country that participates in a UN operation is entitled to depreciation on equipment authorized under the mission. If this is not done as soon as the UN mission is capitalized, it will be almost impossible to create what is needed. The UN has an SOP for this In-Survey; however, it is not compatible with current US automated systems. Persuade the In-Survey section within the U4 to agree to take the US property book format. In past operations, the UN agreed to accept the Automated Property Book format for the In-Survey. The U4 will also want to do an inspection of the equipment. Give units plenty of notice.

## INTERAGENCY SUPPORT

(a) For any contingency, the Army Budget Office (ABO) will likely designate an executive agent. ABO will also dictate the relationship between Army Major Commands for funding a particular contingency. Generally, the executive agent will pay for over-ocean transportation,

LOGCAP contract costs, and in-country operational costs. Each Army Major Command normally pays for predeployment costs, inland transportation costs, and reconstitution costs.

(b) Sometimes a unit will not have the funds to execute a particular mission. In these cases, the executive agent may be required to provide funds in order to accomplish the mission.

(c) Generally, the service tasked to provide the support (operational tasking) also provides the funding for that support. Each service then seeks reimbursement from DOD.

(d) Direct support to other governmental agencies can be complex. When presented with a request for support by a governmental agency, obtain legal advice. Congress provides DOD with funds for specific purposes. The staff judge advocate (SJA) can provide advice on the legality of providing the requested support. If pressed for time, make sure the action is legal, get a signature from the appropriate authority of the governmental agency to commit funds, and create a memorandum for record (MFR) to document the circumstances and the reason the action was taken.

(e) Support to Non-Governmental Organizations (NGO).

(1) Support to Private Relief Organizations. Private relief organizations will generally try to obtain whatever support they can from US forces. Contact the individual who has the authority to commit funds for the organization. If he is unwilling to pay for items, seek guidance from the appropriate authority; these issues can be politically sensitive.

(2) Support to Private Voluntary Organizations (PVO). Private volunteer organizations will generally try to get support from US forces. Each PVO has some type of financial control officer. Be sure all supply managers, especially fuel managers, keep good track of what is provided. They should only provide support after they receive approval from the RM.

(3) LOGCAP Support LOGCAP contractors are paid based on the work they do and the costs they incur. Any support provided by US forces to contractors generally decreases the cost of their operation.

## MULTINATIONAL SUPPORT

### a. General.

(1) The use of Operations and Maintenance (O&M) funds is restricted to providing sustainment and training support for US forces. O&M funds are not intended to be used for humanitarian or civic relief projects, support of foreign forces, support to foreign governments, or the United Nations.

(2) During operations, there may be pressure to use O&M dollars for other than their intended purpose. The problem is usually not the amount of funds required to perform a mission, it is the legal authority to use O&M dollars to perform the mission. The RM must obtain a written legal opinion on the propriety of using O&M funds for any questionable requirements. While not every possible funding problem can be anticipated, what follows is a discussion of the typical dilemmas an RM may encounter.

**b. Host Nation Support (HNS).**

(1) HNS requirements refer to the military and governmental agencies of the country where the contingency is taking place. Generally, the services are prohibited from using O&M funds to support these forces. The statutes governing the use of O&M dollars are clear in this regard. However, there are exceptions and other funding tools authorized, discussed below.

(2) The use of O&M funds is authorized to support host nation requirements only when the US Commander has received authority from higher command authority to do so. This authority is normally given in the fragmentation order or operations order for the contingency. An example may be if the expenditure of funds is directly related to force protection of US forces. These requests must be handled on a case by case basis. Obtain a written legal ruling that states that the issue is specifically related to force protection before expending O&M funds.

(3) The reporting requirements and procedures for both 632 funds and 506 (a)(1) are discussed on pages F-8 -- F-9.

(4) What follows is a summary by class of supply for support to host nation military forces, police forces, and other governmental agencies.

(a) Subsistence. May use drawdown authority, except for Class A and special cultural meals, and bottled water. These three items must be covered by a 632 agreement.

(b) Individual Equipment, Oils, Lubricants, Fuel, Construction Material, Major End Items, Medical Supplies, Repair Parts. May use drawdown authority for items that are 'either in the retail or wholesale system. 632 funds must be used for any items that require procurement.

(c) Nonmilitary Support, Contracted Items, Services, Facilities. Must use 632 agreements in place to support these requirements.

(d) Per Diem Payments. Must use 632 agreements in place to support this requirement.

**c. Foreign Nation Support**

(1) General. Foreign nation support is support provided to all foreign forces from countries other than the. country in which the contingency operation is occurring.

(2) Support to Foreign Forces (Prior to UN Mission Establishment).

(a) General. Foreign forces participating in the operation prior to the establishment of a UN mission must be billed directly for any support provided by US forces. The UN will not take financial responsibility for the bills. Bills should be consolidated on a monthly basis and signed by the RM and the foreign contingent commander, or his designated representative. The RM must send these bills monthly through service funding channels.

(b) Subsistence. Require subsistence managers to separate the support provided to each country on a monthly basis.

(c) Individual Equipment, Oils, Lubricants, Construction Materials, Repair Parts, Require the warehouse managers to provide a list, by country, on a monthly basis.

(d) Bulk Fuel. Require the fuel managers to separate the support provided to each country on a monthly basis.

(e) Ammunition. Normally, ammunition is a host nation responsibility. Check with the SJA for any country restrictions on certain types of ammunition.

(f) Personal Demand Items, Not normally provided.

(g) Major End Items. Not normally provided.

for any support in this area.

(h) Contracted Items, Services, and Facilities. Generally not provided. Check all requests with the appropriate authority.

(3) Support to Foreign Forces (After UN Mission Establishment).

(a) General. The bottom line on providing any type of support to UN forces is that a civilian official of the UN, authorized to commit funds, must approve the request first. This person will normally be the CAO or the Chief Procurement Officer, located in the U4. Without prior approval, the bill will not be reimbursed. A consolidated list, by country and class of supply, should be presented to the CAO for verification on a monthly basis. The UN Mission Headquarters will request certain support from time to time. This support must be covered in one of two ways. First, there are Letters of Agreement (LOA) which are specific in nature. Do not authorize support without the LOA in hand. The second way is that the UN CAO or Procurement Officer in the U4 will stamp a UN form for a specific item of support. This form authorizes the support; submit the form with the monthly bills to the CAO for validation.

(b) Subsistence. Subsistence managers should provide a list, by country, on a monthly basis.

(c) Individual Equipment, Oils, Lubricants, Construction Material, and Repair Parts. Warehouse managers should provide a list, by country, on a monthly basis. Use a locally produced form which clearly shows the UN CAO's prior approval of any request.

(d) Bulk Fuel. Fuel managers should provide a list, by country, on a monthly basis.

(e) Ammunition. Be mindful of the restrictions in this area; check with the SJA.

(f) Personal Demand Items. Generally not provided.

(g) Major End Items. Normally covered by an LOA.

(h) Medical Supplies. Once an LOA or stamped form is in place, have the medical logisticians provide a monthly printout. They can use separate DODAACs to generate this list.

(i) Nonmilitary Support. Consolidate a monthly list.

(j) Contracted-Items, Services, and Facilities. Generally done with an LOA. If required, at least have a stamped UN form.

**d. Preparation of UN Reimbursement Bills.** The RM will have responsibility for accumulating all costs to be billed to the UN for reimbursement. The RM will accumulate all substantiating documents. Documents should be accumulated by class of supply from the item class managers. The RM should consolidate and forward a cover sheet outlining all charges to the UN, along with the substantiating documents through the central funding authority through service finding channels, e.g., the MACOM for an Army funded Joint Task Force (JTF). This report should be provided monthly. The service funding channel will consolidate billings and forward them for presentation to the UN. For example, the MACOM will consolidate and provide to HQDA, Army Budget Office (ABO), the applicable billings to the UN and handle all reimbursements made in support of the contingency operation.

## REPORTING REQUIREMENTS

a. .0012 Limitation. The .0012 funding can be complex and has very specific rules. The most likely scenarios for use are entertainment or special events involving foreign military officers. It is essential to review regulatory requirements to ensure compliance with the rules. Once the requirement is known, the RM must submit requests for funds to support the event to the financial management executive agent. Officials hosting events must maintain appropriate invitee lists and dollar amounts to satisfy regulatory requirements. All documentation to support the use of .0012 limitation funding will be forwarded to the central funding authority for the contingency. The central finding authority will retain the substantiating documentation for all .0012 limitation finding.

b. Department of State (DOS) Funds.

(1) DOS funding is provided to the Department of Defense (DOD) based on Section 632 agreements signed between DOD and DOS. The agreements commit DOS to reimburse DOD for costs incurred. The agreements are very specific; they will detail goods or services for which money can be spent, and dollar limitations on how much can be spent.

(2) All billings to DOS will be consolidated by the financial management executive agent and forwarded to the Army Budget Office, HQDA, if O&M funds are used. In the case of Army funding, the MACOM will direct the CFA to establish a reimbursable order based on the 632- agreements that have been executed. The CFA will receive all documentation to substantiate any obligations incurred in support of DOS 632 agreements. The CFA will then forward all documentation to the MACOM.

(3) The RM must control and account for all documentation needed to support obligations against the 632 agreements. These documents will be forwarded to the central funding authority.

(4) To obtain additional 632 agreement funding, the executive agent funding the operation must receive periodic updates on the status of obligations against 632 agreements. The updates should be provided twice monthly and forwarded through the central funding authority to the MACOM.

c. Extraordinary and Emergency Funds (E & E, Army Specific).

(1) For Army funded operations, E & E funds are funds provided by ABO, HQDA for unusual circumstances. Forward all requests for E & E funds through the central funding authority to the MACOM.

(2) For Army funded operations, the MACOM will forward all appropriate requests to ABO, HQDA. When the MACOM receives funding, it will be provided to the CFA.

(3) The RM will ensure all substantiating documentation is kept for E & E funding.

d. 506(A)(1) Drawdown Authority.

(1) It is essential for the main logistical element in the AO to establish procedures to account for all logistical supplies provided under 506 Drawdown Authority. The procedures must be established as the authority is granted. Proper accounting is essential in ensuring the legal funding ceiling on Drawdown Authority is not exceeded.

(2) The main logistical element should accumulate all costing information from their class item managers. The RM should request this information on a weekly basis. The RM should provide to the CFA a weekly report of all 506 Drawdown Authority costing information.

(3) The CFA will forward 506 Drawdown Authority costing information to the MACOM for Army funded operations. The MACOM will track and forward appropriate



information to HQDA, Army Budget Office and the United States Army Security Assistance Command (USASAC).

e. Normal O&M Funds.

(1) Via DFBS, the RM provide dCAS information to the MACOM financial management executive agent for Army financial operations on all finding transactions in the AO.

(2) The funding MACOM is responsible for accounting for all in theater funding transactions. It will accumulate all O&M obligations and report those to respective military department on a monthly basis. The Contingency Cost Report will be the format for providing the contingency cost information.